

House File 2155 - Introduced

HOUSE FILE 2155
BY HELLAND

A BILL FOR

1 An Act providing a deduction from the computation of net income
2 for purposes of the individual income tax for the cost
3 of personal wellness services and including retroactive
4 applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.7, Code Supplement 2009, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 34. Subtract, to the extent not otherwise
4 deducted in computing adjusted gross income, the amounts paid
5 for the purchase of personal wellness services for the taxpayer
6 or the taxpayer's spouse or dependent. For purposes of this
7 subsection, "*personal wellness services*" means a fitness club
8 or gym membership, consultations with a personal trainer, or
9 consultations with a nutritionist or dietician.

10 Sec. 2. Section 422.9, subsection 2, paragraph g, Code
11 Supplement 2009, is amended to read as follows:

12 g. If the taxpayer has a deduction for medical care expenses
13 under section 213 of the Internal Revenue Code, the taxpayer
14 shall recompute for the purposes of this subsection the amount
15 of the deduction under section 213 by excluding from medical
16 care, as defined in section 213, the amount subtracted under
17 section 422.7, subsection 29 or section 422.7, subsection
18 34, to the extent the amount deducted under section 422.7,
19 subsection 34, is considered a medical care expense.

20 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
21 retroactively to January 1, 2010, for tax years beginning on
22 or after that date.

23 EXPLANATION

24 This bill provides a deduction from the computation of net
25 income for individual income tax purposes for amounts paid for
26 the purchase of personal wellness services for the taxpayer
27 or the taxpayer's spouse or dependent. "Personal wellness
28 services" means a fitness club or gym membership, consultations
29 with a personal trainer, or consultations with a nutritionist
30 or dietician. This deduction is taken prior to the taking of
31 either the standard deduction or itemized deductions.

32 Under certain circumstances, personal wellness services
33 might also qualify for medical care deductions. The bill
34 provides for the recomputation of the medical care itemized
35 deduction if personal wellness services have already been

1 deducted when computing net income, to the extent those
2 personal wellness services are considered medical care.

3 The bill applies retroactively to January 1, 2010, for tax
4 years beginning on or after that date.